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September 12, 2007

FD 33407

Mr. Michael Madson
140 North Phillips Avenue
Sioux Falls, South Dakota 57104

RE: *Review comments for A Level III Cultural Resources Evaluation of the Dakota, Minnesota & Eastern Railroad Corporation Powder River Basin Expansion Project, Huron Yard Locale, Beadle County, South Dakota (Draft dated August 2007).*

Dear Michael:

On behalf of the Surface Transportation Board, The Louis Berger Group has completed its second review and comments for the above mentioned report prepared by Augustana College for the Huron Yard Locale.

We have no additional comments regarding the supplementary work that was conducted as a result of the footprint enlargement at the Huron Yard Locale. It appears that the additional work was consistent with the current South Dakota fieldwork guidelines and that the findings will support the author's recommendations.

Should you have questions or comments please feel free to contact either Randy Withrow or David Bibler at the Louis Berger Group's Marion, Iowa office at (319) 373-3043. We look forward to again working with you on the review of this document.

Sincerely,

David Bibler

CC: C. Glidden, STB
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